

OFFICE OF
REGISTER OF WILLS OF SUSSEX COUNTY
STATE OF DELAWARE

P.O. Box 743
Georgetown, DE 19947
(302) 855-7875

1. File Form 600 RW (Inventory) with the Register of Wills within three (3) months from the date letters were granted. The cost will be \$15.00 to file. Any pages added will cost \$1.00 per page to file.
2. File First & Final Account and affidavit (when applicable) that No Delaware Estate Tax Return is required with the Register of Wills within one (1) year from the date letters were granted along with a beneficiary list and waivers or notices with stamped, addressed envelopes. Verification of all payments listed on the account being paid in full is required with the account. (Accounting forms are due every year until a Final Account is filed)

NOTE: You will be receiving a bill from the newspaper in which the notice to creditors letter is published for three(3) consecutive weeks. This will be considered a debt of the estate and may be paid from the estate account.

NOTE: #1 can be mailed. No appointment is necessary.

NOTE: **TO FILE #2, THIS OFFICE REQUIRES AN APPOINTMENT.** Please call our number above to schedule your appointment.

NOTE: #1 and #2 **MUST** be filed within the deadlines mentioned above. If an extension is needed, please put in writing a request for additional time.

NOTE: The Register of Wills has supplied one copy of the above - mentioned forms and suggests that you make an additional copy to use as a scratch form.

ACCOUNT FILED WITH REGISTER OF WILLS
 NOTICE TO BENEFICIARIES
 WAIVER AND CONSENT
 DUTIES OF REGISTER WITH RESPECT TO ACCOUNT

REQUIREMENT OF NOTICE OF FILING OF ACCOUNT: UPON THE FILING OF AN ACCOUNT BY A PERSONAL REPRESENTATIVE WITH THE STATEMENT OF THE NAMES AND MAILING ADDRESSES OF EACH BENEFICIARY ENTITLED TO SHARE IN THE DISTRIBUTION OF THE ESTATE AS PROVIDED BY DEL. C., SEC. 2302, AND AFTER ADJUSTMENT AND SETTLEMENT OF SUCH ACCOUNT BY THE REGISTER OF WILLS, THE REGISTER OF WILLS SHALL FORTHWITH MAIL TO SUCH PERSONS A NOTICE IN WRITING OF THE FILING OF THE ACCOUNT AND THAT THE SAME SHALL BE OPEN FOR INSPECTION AND EXCEPTION FOR THREE MONTHS FROM THE DATE OF MAILING OF NOTICE. SEE ARTICLE IV SECTION 32 OF THE CONSTITUTION OF 1897. THE NOTICE SHALL BE GIVEN IN THE NAME OF THE PERSONAL REPRESENTATIVE AND THE FORM OF NOTICE SHALL BE SUPPLIED WITH STAMPED ADDRESSED ENVELOPES UNSEALED BY THE PERSONAL REPRESENTATIVE, IN GENERAL CONFORMITY WITH A FORM ADOPTED BY THE COURT OF CHANCERY, AT THE TIME OF THE FILING OF THE ACCOUNT. THE COURT MAY MAKE AN ORDER FOR PUBLICATION OF THE NOTICE OF FILING OF SUCH ACCOUNT IN CASES WHERE THE NAMES AND ADDRESSES OF BENEFICIARIES ENTITLED TO SHARE IN THE DISTRIBUTION OF THE ESTATE ARE NOT KNOWN OR CANNOT BE ASCERTAINED. ANY BENEFICIARY ENTITLED TO SHARE IN THE DISTRIBUTION OF THE ESTATE WHO HAS NOT BEEN NAMED IN THE STATEMENT REQUIRE BY 12 DEL., C., SECTION 2302 MAY EXCEPT TO THE ACCOUNT NOT WITHSTANDING ANY APPROVAL THEREOF BY THE COURT. BENEFICIARY WAIVER OF NOTICE OF FILING AND CONSENT TO COURT APPROVAL OF ACCOUNT. THE NOTICE REQUIRED BY (1) OF THIS RULE NEED NOT BE MAILED TO ANY PERSON ENTITLED TO RECEIVE NOTICE UNDER (1) WHO HAS WAIVED IN WRITING SUCH NOTICE, AND CONSENTED IN WRITING THAT THE ACCOUNT MAY BE APPROVED BY THE COURT WITHOUT FURTHER NOTICE TO SUCH PERSON. A COPY OF SUCH WRITTEN WAIVER AND CONSENT SHALL BE FILED WITH THE REGISTER OF WILLS AND

ASSOCIATED WITH THE ACCOUNT.

DUTIES OF REGISTER OF WILLS WITH RESPECT TO ACCOUNT. UPON THE FILING OF AN ACCOUNT BY THE PERSONAL REPRESENTATIVE THE REGISTER OF WILLS SHALL;

CERTIFY THEREON THAT HE DID MAIL THE NOTICES REQUIRED BY (1) OF THIS RULE AND THE DATE OF SUCH MAILING OR THAT SUCH WAIVERS AND CONSENTS ARE REQUIRED BY (2) OF THIS RULE HAS BEEN FILED.

EXAMINE THE ACCOUNT, COMPARE IT WITH THE CANCELLED CHECKS AND RECEIPTS

EVIDENCING ESTATE DISBURSEMENTS VERIFY THE CALCULATIONS AND CERTIFY THEREON THAT HE FINDS THE ACCOUNT TO BE CORRECTLY ADJUSTED AND SETTLED.

**Register of Wills
P.O. Box 743
Georgetown, DE 19947**

(302) 855-7875

To All Personal Representatives of Probated Estates:

As Personal Representative of a probated Estate, it is your responsibility to file the paperwork listed below involved in clearing an Estate.

- 1) Inventory Form – An Inventory of all the decedents assets (Personal & Real Property) along with any Jointly owned property to be filed with the Register of Wills office within three (3) months from the date you were appointed as Personal Representative.
- 2) If the decedent passed away before January 1, 1999, you must file a form 600 with the Division of Revenue due nine (9) months from the date of death. This form would consist of all assets and debts of the decedent, along with a list of heirs to the Estate, which would determine if any Inheritance Tax were due.
- 3) Accounting Form – An Accountant form is due to be filed with the Register of Wills office one (1) year after your appointment as Personal Representative. If at that time the Estate matters have been completed, you can file a First and Final Account. If matters are still pending and debts are still owed, you would need to file a First Account only. Each year after that you would be required to file an Account (even if the Account has remained the same) until you are ready to close the Estate.

If you need the necessary paperwork or some assistance, please contact this office at the number above.

OFFICE OF
REGISTER OF WILLS, SUSSEX COUNTY
GEORGETOWN, DE

P.O. BOX 743
GEORGETOWN, DE 19947
PHONE: (302) 855-7875
FAX: (302) 853-5871

INVENTORY INSTRUCTIONS

No appointment is necessary for filing the Inventory. You may mail it into the Register of Wills office, with a \$15.00 check to cover the filing fee. The Inventory is due within three (3) months of the granting of letters.

FRONT PAGE

1. **DECEDENT'S FULL NAME:** Person who passed away.
2. **RESIDENCE AT TIME OF DEATH:** Address of decedent (enter last residence address or if decedent was in a nursing facility, enter that address).
3. **DECEDENT'S SOCIAL SECURITY NUMBER:** Located on Death Certificate.
4. **DATE OF DEATH:** Month, Day, & Year.
5. **TESTATE:** Died with a Will, **INTESTATE:** Died without a will. Please specify which one applies.
6. **DATE LETTERS GRANTED:** Day, month, & year estate was probated.
7. **COUNTY:** Sussex
8. **NAME OF PERSONAL REPRESENTATIVE:** Full name of person probating the estate.
9. **ADDRESS OF PERSONAL REPRESENTATIVE:** Complete address of person probating the estate.

The next lines for Name of Personal Representative and Address of
Personal Representative are used only if there is more than one
Personal Representative. If not leave it blank.

SCHEDULE “A” – REAL ESTATE

Complete this section only if real estate was **solely held** in the decedent's name. If there was none, enter “none” and proceed to next page.

1. **ITEM NO.:**
List number of item, if there is more than one piece of real estate, list individually.
2. **DESCRIPTION:**
 - a.) Enter complete property address(s) along with Tax, Map, & Parcel numbers.
 - b.) Enter person(s) full name/relationship to deceased, and complete address(s) of those who are entitled to receive the property.
 - c.) You will need a fair market value of the real estate/appraisal.
3. **VALUE AT DATE OF DEATH:**
Enter real estate value and carry to bottom of page.
4. **ESTATE:**
Decedent's full name to be written at bottom of page.

SCHEDULE “B” – STOCKS AND BONDS

Complete only if stocks and bonds are **solely held** in the decedent's name. You **do not need to list** anything if there **is** a Beneficiary. If there were none, enter “none” and proceed to next page.

1. **ITEM NO:**
List number of items individually.
2. **DESCRIPTION:**
Enter all stocks and bonds.
3. **FAIR MARKET VALUE:**
Balance at time of death.
4. **DIVIDENDS:**
Interest or dividends accumulated since date of death. Total both columns and enter into total at bottom of page.
5. **ESTATE:**
Decedent's full name to be written at bottom of page.

SCHEDULE “C” – MORTGAGES, NOTES, AND CASH:

- A. Mortgages & Notes- decedent has loaned money, and is being paid back, list total payments.
 - B. Cash- Includes monies in the following accounts at date of death:
 - a.) Checking
 - b.) Savings
 - c.) Money Market
 - d.) Certificates
-
- 1. **ITEM NO:**
List number of items individually
 - 2. **DESCRIPTION:**
Banks, credit unions, etc.
 - 3. **FAIR MARKET VALUE:**
Balance at time of death.
 - 4. **INTEREST:**
Dividends or interest accumulated since the date of death. Total both columns and enter at bottom of page.
 - 5. **ESTATE:**
Decedent’s full name to be written at bottom of page.

SCHEDULE “D” JOINTLY OWNED PROPERTY

- 1. **A, B, & C:**
List name, relationship, and address of individuals who have joint ownership with the decedent.
- 2. **ITEM NO:**
List number of items individually.
- 3. **DESCRIPTION:**
EXAMPLES: bank accounts, auto, mobile home, boat, trailer, land & home.
- 4. **FAIRMARKET VALUE:**
Value of items at time of death.
- 5. **INTEREST:**
Dividends or interest accumulated since date of death. Total both columns and enter at bottom of the page.
- 6. **ESTATE:**
Decedent’s full name to be written at bottom of page.

SCHEDULE “E” MISCELLANEOUS PROPERTY

This would include any item(s) not listed on previous pages that are solely owned or payable to the Estate. Example: automobile(s), mobile home(s) refunds or rebates, life insurance (list only if in decedent’s name), auto insurance refunds, household goods and contents. You may group items, unless they are of great value, such as antiques, etc., they should be listed individually. You do not need to list any assets that have a beneficiary.

RECAPITULATION

Transfer totals from all schedules, then add up for a final total.

OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

On the first line enter the personal representative(s) name, then on the second and third lines enter the decedent’s name. Then, bring the inventory back in by the specified time and sign in front of one of the employees at the Sussex County Register of Wills office. If you cannot return the inventory in person, the Personal Representative(s) can sign and you can have the signature(s) notarized and mailed into the Register of Wills office.

Should an extension for time in completing this application be necessary, a written request can be mailed into the Register of Wills office. Upon receipt of your request, a confirmation will follow.

CLOSING OF THE ESTATE

Please call for an appointment to close the Estate.

REQUIREMENTS FOR CLOSING THE ESTATE:

All cancelled checks or receipts are required to be brought in as proof of payment for any expenses listed on the accounting.

EXAMPLES:

1. Receipt given for opening the Estate.
2. Any medical expenses paid from the date of death of the decedent.
3. Funeral expenses (receipt from the Funeral Director indicating the costs have been paid in full.)
4. Utility bills for three (3) months from date of death.
5. Any mortgage payments received or paid
6. Any bills paid for the decedent from date of death (example: credit cards)
7. If will states the real estate is to be sold, any expenses involving the real estate may be claimed.

FILE BENEFICIARY LIST

You need the name, address, & relationship of any person named in the Will to benefit from the Estate. A Waiver or Notice for each Beneficiary is necessary to be filed (See Rule 194). When an Affidavit of No Delaware Estate Tax Return is required is filed when Federal or State Estate Taxes are not required to be filed.

**STATE OF DELAWARE
INVENTORY
for
REGISTER OF WILLS**

Date Received: _____

Decedent's Name: _____

Residence at Time of Death: _____
Number and Street

City, State and Zip Code

Decedent's Social Security Number: _____

Date of Death: _____ Date Letters Granted: _____

Testate: _____ Intestate: _____ County: New Castle _____ Kent _____ Sussex _____

Name of Personal Representative: _____

Address of Personal Representative: _____

Name of Personal Representative: _____

Address of Personal Representative: _____

Name and Address of Attorney, if any: _____

GENERAL INSTRUCTIONS

Everyone required to file this Inventory form shall do so within three (3) months after the estate is opened, or within three (3) months of the date of death when an estate is not opened. Extensions may be granted for good cause at the discretion of the Register. **Any Personal Representative may be subject, personally and individually, to a fine under 12 Del. C. § 1906 if the Inventory is not filed on time.** The Inventory shall be filed in the Office of the Register of Wills of the county in which the estate has been opened, or when no estate is opened, in the county where the Decedent lived at the date of death. The Inventory shall list all **personal property** the Decedent owned at the date of death. It must also list all **real estate** the Decedent owned at the date of death and must provide the parcel/lot number of each piece of real estate, the names/address(es) of the new owner(s) of the real estate, and his/her/their relationship to the Decedent (for example, son). The Inventory must also be filed in every county of the state in which the Decedent owned real estate at the date of death. The person who is responsible for preparing and filing the Inventory must swear or affirm that the information in it is true and correct before the Inventory will be treated as legally filed.

If the Decedent owned no property of the kind described in any of the following schedules, the word "None" should be written on the page.

If the Decedent died before January 1, 1999, the person responsible for filing this Inventory must file a similar inventory with the Division of Revenue using its form. This must be done within nine (9) months from the date of death, not from the date when the estate was opened.

The person who opens an estate for a deceased person is called the "personal representative." That term includes an executor, administrator, and any other person responsible for filing an Inventory.

If more space is needed on any of the following schedules, additional sheets of paper of the same size may be inserted following the appropriate schedule, provided the added sheet refers to the schedule it supplements.

The value to be used for any property listed in this Inventory is the fair market value as of the date of death of the Decedent.

SCHEDULE A REAL ESTATE

Include tax parcel number, deed record number and a description adequate to identify all real estate and complete the names and addresses and relationship of persons entitled to each parcel and share of each person. Jointly owned property must be disclosed on Schedule D.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
		\$
	TOTAL (also enter under the Recapitulation)	\$

ESTATE OF: _____

SCHEDULE B

STOCKS AND BONDS

Jointly owned property must be disclosed on Schedule D.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH	DIVIDENDS OF RECORD PRIOR TO DEATH AND PAYABLE AFTER DEATH OR INTEREST ACCRUED TO DATE OF DEATH
		\$	\$
		\$	\$
TOTAL (also enter under the Recapitulation)			\$

ESTATE OF: _____

SCHEDULE C

MORTGAGES, NOTES AND CASH

Include money in banks and/or mortgages or moneys **owed to** Decedent at time of death. Mortgages or moneys payable by Decedent are **not** includable on this schedule. Jointly owned property should be disclosed on Schedule D.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH	INTEREST OR OTHER INCOME ACCRUED TO DATE OF DEATH
		\$	\$
		\$	\$
TOTAL (also enter under the Recapitulation)			\$

ESTATE OF:

SCHEDULE D
JOINTLY OWNED PROPERTY

Did the decedent, at the time of death, own any property (a) with another person with right of survivorship; or (b) with his/her wife/husband? _____ Yes _____ No. If "Yes", state the name, relationship and address of each surviving co-tenant.

NAME	RELATIONSHIP	ADDRESS (Number and Street, City, State and Zip Code)
A.		
B.		
C.		

ITEM NO.	DESCRIPTION (Identify co-tenant by using appropriate letter, above)	FAIR MARKET VALUE AT DATE OF DEATH	INTEREST OR OTHER INCOME ACCRUED TO DATE OF DEATH
		\$	\$
		\$	\$
TOTAL (also enter under the Recapitulation)			\$

ESTATE OF:

SCHEDULE E
MISCELLANEOUS PROPERTY

List all other personal property not listed on another schedule, including, if owned by or payable to the decedent or the decedent's estate. For example, life insurance proceeds, employee death benefits, individual retirement accounts, annuities or anything else that is **NOT** payable to a living person or a trust. Jointly owned property must be disclosed on Schedule D.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH	INTEREST OR OTHER INCOME ACCRUED TO DATE OF DEATH
		\$	\$
		\$	\$
TOTAL (also enter under the Recapitulation)			\$

ESTATE OF: _____

RECAPITULATION

SCHEDULE

B	Stocks and Bonds	_____
C	Mortgages, Notes and Cash	_____
E	Miscellaneous Property	_____
TOTAL OF PROBATE ASSETS (Inventory and Appraisement)		_____
A	Real Estate	_____
D	Jointly Owned Property	_____
TOTAL		_____

OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

_____ make(s) solemn oath (or affirmation) that he/she/they has/have made due inquiry concerning the goods, chattels, money and credits due and belonging to _____, "the deceased person," and that this Inventory contains all the goods, chattels, money and credits due or belonging to the deceased person that has come to the knowledge or the deponent (or affiant) and that the information contained in the Schedule of Real Estate and the information pertaining to Entireties and Jointly Owned Real and Personal Property is true to the best of his/her/their knowledge and belief.

Personal Representatives

Personal Representatives

Signed and sworn (or affirmed), before me, on _____, A.D., _____.

Notary Public or other qualified person
(State your title)

_____ACCOUNT

FILED BY: _____,

PERSONAL REPRESENTATIVE OF THE ESTATE OF:

OF: _____COUNTY

DATE OF DEATH: _____

DATE LETTERS WERE GRANTED: _____

ATTORNEY: _____

TOTAL PROBATE ASSETS:

(Figure must agree with total solely held personal property listed on Recapitulation Page of Inventory)

Additional assets received into the estate or losses occurring after filing of the Inventory:

Attachments: Form No. S.C.5 (List of Beneficiaries) S.
Form No. S.C.2 (Waiver of Notice) or S.C.1 (Notice)
Form No. S.C.3 (Waiver / Incapacity)

The Personal Representative(s) of the Estate of:

asks allowance for the following amounts:

ADMINISTRATIVE EXPENSES:

Subtotal: \$ _____

DEBTS OF THE ESTATE:

Subtotal: \$ _____

FUNERAL EXPENSES:

Subtotal: \$ _____

Attorney's Fees: \$ _____

Commissions Allowed: \$ _____

Total Expenses: \$ _____

Closing Costs:

1.25% net personal estate (for date of death 06/18/81 and after) \$ _____

Recording and indexing: _____ 20.00

Releases (\$5.00, each): _____

Rule 190 (\$5.00 for each Personal Representative): _____

Total Closing Costs: \$ _____

Total Amount Disbursed: \$ _____

Balance Remaining in the Hands of the Personal Representative(s) of the Estate: \$ _____

Overpayment: \$ _____

Is the filing of a tax return with the Division of Revenue necessary in this estate? Yes _____ No _____

If the answer is "yes," have you already filed with the Division of Revenue? Yes _____ No _____

If applicable, an "Affidavit That No Delaware Estate Tax Return Is Required" must be filed with the Register of Wills for persons dying after December 31, 1998, and before January 1, 2005.

Is the filing of a federal estate tax return necessary? Yes _____ No _____

Date Filed: _____

Register of Wills

ESTATE OF _____

BENEFICIARIES ENTITLED TO SHARE IN DISTRIBUTION OF ESTATE

NAME, RELATIONSHIP AND MAILING ADDRESS OF BENEFICIARIES:

NAME AND MAILING ADDRESS OF PARENTS, GUARDIAN OR TRUSTEE FOR BENEFICIARY
UNDER LEGAL INCAPACITY:

NAME AND MAILING ADDRESS OF BENEFICIARIES, PARENT, GUARDIAN OR TRUSTEE WHO
HAS WAIVED NOTICE OF ACCOUNT AND CONSENTED TO COURT APPROVAL:

ESTATE OF _____

WAIVER OF NOTICE AND CONSENT OF BENEFICIARY TO
COURT APPROVAL OF FIRST AND ALL SUBSEQUENT
ACCOUNTS PURSUANT TO 12 DEL. C. SECTION 2302 (C)

I, _____

whose mailing address is _____

do hereby certify as follows:

(1) I am a beneficiary entitled to share in the distribution of the assets of the above-referenced estate.

(2) Pursuant to 12 Del. C. Section 2302 (C), I waive any right that I may have to receive further notice of the filing of the First Account and all subsequent Accounts and do hereby consent that all such Accounts may be approved by the Court of Chancery without further notice to me.

Beneficiary

Dated: _____

**REGISTER OF WILLS IN AND FOR SUSSEX COUNTY
STATE OF DELAWARE**

NOTICE

ESTATE OF:

TO:

You are hereby notified that the Personal Representative of the above-captioned estate has filed the _____ Account in this office. A copy of the account is enclosed for your inspection. The account will be open for any exceptions for three (3) months from the date of mailing of this notice.

The notice in writing of the filing of the account required to be mailed by the Register of Wills pursuant to 12 Del. C. 2302 (b) shall include the following statement:

"Personal Representatives of estates and Attorneys who represent them are entitled to reasonable commissions and fees. In determining what constitutes reasonable commissions and fees, consideration may be given to: the time spent, the risk and responsibility involved, the novelty and difficulty of the questions presented, the skill and experience of the Personal Representative and the Attorney, any provisions of the will regarding compensation, comparable rates for similar services in the locality, the character and value of the estate assets, the character and value of assets which are not part of the probate estate but which must be valued and reported on any federal, state, local, or foreign death tax return, the time constraints imposed upon the Personal Representative and Attorney, the loss of other business necessitated by acceptance of the administration, and the benefits obtained for the estate by the administration. Commissions and fees shall not be considered unreasonable merely because they are based exclusively on hourly rates, exclusively on the value of the probate estate, or exclusively on the value of the assets includible in the estate for the purpose of any tax.

Unless you file an exception to the account alleging that the commissions of the Personal Representative(s) or the fees of the Attorney(s) for the Personal Representative(s) as set forth in the account are unreasonable, you shall be deemed to consider such commissions and fees reasonable."

This rule will apply to the administration of estates of decedents dying on or after its effective date of September 1, 1996.

Personal Representative(s)

Mailed _____
By Register of Wills